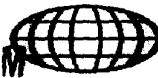


RECORDATION NO. 19075-E FILED

NOV 01 '05

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SURFACE TRANSPORTATION BOARD

RESIDCO

RESIDUAL BASED FINANCE CORPORATION

Three First National Plaza Suite 2080

Chicago, Illinois 60602

tel 312.726.6086 fax 312.726.3690

www.residco.com

October 27, 2005

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, NW
Washington, DC 20423-0001



Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) is an original Memorandum of Assignment of a Lease and an original Release of Assignment and Security Agreement. Also enclosed are (10) copies of each document. Both are secondary documents as defined in the Board's Rules for the Recordation of Documents.

The enclosed documents relate to the Railroad Equipment Lease dated April 27, 1993, which was previously filed with the Surface Transportation Board on November 29, 1994, under Board Recordation Number 19075.

The names and addresses of the parties to the enclosed document are:

Assignor: ICX Corporation
3 Summit Park Drive, Suite 200
Cleveland, OH 44131

Assignee: Residual Based Finance Corporation
70 W Madison, Suite 2080
Chicago, IL 60602

A A description of the railroad equipment covered by the enclosed document is:

One Hundred Three (103) Steel Rotary Gondola Cars bearing the Reporting Marks of Units of Equipment:

OFSX 84001 through OFSX 84110 excluding 84017, 84033, 84045, 84060, 84075, 84106 and 84107.

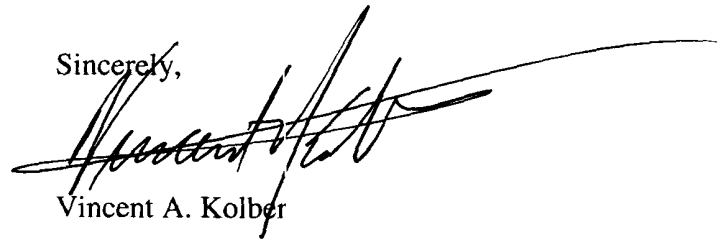
Also enclosed is a check in the amount of \$66.00 payable to the order of the Surface Transportation Board covering the required recordation fees.

A short summary of the documents to appear in the index is:

Memorandum of Assignment of Lease
Release of Assignment and Security Agreement

Kindly return stamped copies of the enclosed document to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Vincent A. Kolber", with a long horizontal flourish extending to the right.

Vincent A. Kolber

NOV 01 '05

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT

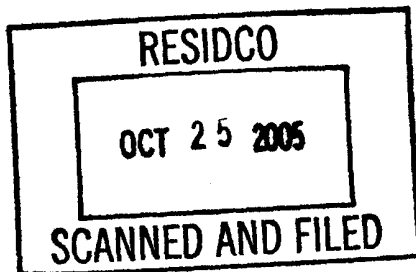
Memorandum of Assignment made and entered into as of October ~~24~~ ²⁷, 2005 by ICX Corporation, an Ohio corporation ("Assignor"), in favor of Residual Based Financing Corporation, an Illinois corporation ("Assignee").

WITNESSETH:

The undersigned has entered into that certain Assignment dated as of October ~~24~~ ²⁷, 2005 by which Assignor has assigned its right, title and interest in and to certain railroad equipment and the lease and beneficial interests therein to Assignee. The railroad equipment and lease related thereto are set forth on *Exhibit A* attached hereto.

IN WITNESS WHEREOF, Assignor caused this memorandum to be duly executed by its officer duly authorized as of the date and year first above written

ICX Corporation d/b/a RBS ASSET FINANCE



By *Dennis J. Diemer*
Name: Dennis J. Diemer
Its: Vice President

STATE OF OHIO

)

)

COUNTY OF CUYAHOGA

)

On this 24th day of October, 2005, before me personally appeared Dennis J. Diemer, to me personally known, who being by me duly sworn, says that he is the Vice President of ICX Corporation, that the foregoing document was signed on behalf of said corporation, and he acknowledged that the execution of said instrument was his free act and deed.

Debra A. Grim

Notary Public

My Commission Expires:

DEBRA A. GRIM

NOTARY PUBLIC • STATE OF OHIO

My commission expires Dec. 3, 2006

Exhibit A

Description of Railroad Equipment and Lease

Railroad Equipment

One Hundred Three (103) Steel Rotary Gondola Cars bearing the Reporting Marks of Units of Equipment:

OFSX 84001 through OFSX 84110 excluding 84017, 84033, 84045, 84060, 84075, 84106 & 84107

Lease

Lease of Railroad Equipment dated as of April 27, 1993 between Residual Based Finance Corporation and Tucson Electric Power Company, a memorandum of which was recorded with the Surface Transportation Board on November 29, 1994 under Recordation Number 19075.